

**FILED**

JUN - 2 2020

IN THE UNITED STATES DISTRICT COURT  
 FOR THE WESTERN DISTRICT OF PENNSYLVANIA **CLERK U.S. DISTRICT COURT  
 WEST. DIST. OF PENNSYLVANIA**

UNITED STATES OF AMERICA

v.

Criminal No. 20-100

DEAN BRITTON

**INFORMATION MEMORANDUM**

AND NOW comes the United States of America, by its attorneys, Scott W. Brady, United States Attorney for the Western District of Pennsylvania, and Carolyn J. Bloch, Assistant United States Attorney for said District, and submits this Information Memorandum to the Court:

**I. THE INFORMATION**

A one-count Information was filed against the above-named defendant for an alleged violation of federal law:

<u>COUNT</u>	<u>OFFENSE/DATE</u>	<u>TITLE/SECTION</u>
One	Tax Evasion From in or around September 2013 through in or around February 2017	26 U.S.C § 7201

**II. ELEMENTS OF THE OFFENSE****A. As to Count One:**

In order for the crime of Tax Evasion, in violation of 26 U.S.C. § 7201, to be established, the government must prove all of the following essential elements beyond a reasonable doubt:

1. That the defendant, DEAN BRITTON, had a substantial income tax deficiency;

2. That the defendant, DEAN BRITTON, made an affirmative attempt to evade or defeat the payment of the income tax; and
3. That the defendant, DEAN BRITTON, acted willfully.

Third Circuit Model Criminal Jury Instruction 6.26.7201.

### **III. PENALTIES**

#### **A. As to Count One: Tax Evasion (26 U.S.C. § 7201):**

1. Imprisonment of not more than five (5) years (26 U.S.C. § 7201);
2. A fine of \$250,000, or an alternative fine in an amount not more than the greater of twice the gross pecuniary gain to any person or twice the pecuniary loss to any person other than the defendant, unless the imposition of this alternative fine would unduly complicate or prolong the sentencing process (18 U.S.C. §§ 3571(b)(3) and 3571(d));
3. A term of supervised release of three (3) years (18 U.S.C. § 3583(b)(2));
4. Any or all of the above.

### **IV. MANDATORY SPECIAL ASSESSMENT**

A mandatory special assessment of \$100.00 must be imposed at Count One upon the defendant's conviction, pursuant to 18 U.S.C. § 3013.

### **V. RESTITUTION**

Restitution is authorized as to Count One, together with any authorized penalty, as agreed to by the parties pursuant to 18 U.S.C. § 3663(a)(3).

**VI. FORFEITURE**

Not applicable in this case.

Respectfully submitted,

SCOTT W. BRADY  
United States Attorney

/s/ Carolyn J. Bloch  
CAROLYN J. BLOCH  
Assistant U.S. Attorney  
PA ID No. 53430